



JIM PETRO
AUDITOR OF STATE

STATE OF OHIO

**AMHERST TOWNSHIP
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REPORT OF INDEPENDENT ACCOUNTANTS

Amherst Township
Lorain County
7530 Oberlin Road
Elyria, Ohio 44035

To the Board of Trustees:

We have audited the accompanying financial statements of Amherst Township, Lorain County, Ohio, (Township) as of and for the years ended December 31, 1999 and December 31, 1998. These financial statements are the responsibility of the Township's management. Our responsibility is to express an opinion on these financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As discussed in Note 1, the Township prepares its financial statements on the basis of accounting prescribed or permitted by the Auditor of State, which is a comprehensive basis of accounting other than generally accepted accounting principles.

In our opinion, the financial statements referred to above present fairly, in all material respects, the combined fund cash balances and reserves for encumbrances of Amherst Township, Lorain County, Ohio, as of December 31, 1999 and December 31, 1998, and its combined cash receipts and disbursements for the years then ended on the basis of accounting described in Note 1.

As discussed in Note 2, as of January 1, 1999, the Township reclassified revenue and related expenditures related to the Lorain County General Health District from a Special Revenue Fund to the General Fund.

In accordance with *Government Auditing Standards*, we have also issued our report dated May 5, 2000 on our consideration of the Township's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants.

This report is intended solely for the information and use of management, the Board of Trustees and other officials authorized to receive this report under §117.26, Ohio Revised Code, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro".

Jim Petro
Auditor of State

May 5, 2000

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AMHERST TOWNSHIP
COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
CHANGES IN FUND CASH BALANCES
ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
FOR THE YEAR ENDED DECEMBER 31, 1999

| | <u>Governmental Fund Types</u> | | | <u>Fiduciary Fund</u> | <u>Totals (Memorandum Only)</u> |
|---|--------------------------------|-------------------------|-------------------------|-----------------------|-------------------------------------|
| | <u>General</u> | <u>Special Revenue</u> | <u>Capital Projects</u> | <u>Agency</u> | |
| Cash Receipts: | | | | | |
| Local Taxes | \$54,927 | \$267,119 | \$0 | \$0 | \$322,046 |
| Intergovernmental | 201,492 | 172,747 | 201,840 | 0 | 576,079 |
| Licenses, Permits, and Fees | 33,140 | 0 | 0 | 12,115 | 45,255 |
| Fines, Forfeitures, and Penalties | 0 | 1,200 | 0 | 0 | 1,200 |
| Earnings on Investments | 1,224 | 0 | 0 | 0 | 1,224 |
| Other Revenue | 731 | 2,149 | 0 | 0 | 2,880 |
| | <u>291,514</u> | <u>443,215</u> | <u>201,840</u> | <u>12,115</u> | <u>948,684</u> |
| Total Cash Receipts | | | | | |
| Cash Disbursements: | | | | | |
| Current: | | | | | |
| General Government | 145,692 | 18,102 | 0 | 10,884 | 174,678 |
| Public Safety | 10,609 | 114,614 | 0 | 0 | 125,223 |
| Public Works | 10,167 | 229,097 | 0 | 0 | 239,264 |
| Health | 14,650 | 561 | 0 | 0 | 15,211 |
| Human Services | 7,035 | 0 | 0 | 0 | 7,035 |
| Conservation - Recreation | 1,032 | 0 | 0 | 0 | 1,032 |
| Capital Outlay | 1,600 | 22,706 | 184,820 | 0 | 209,126 |
| | <u>190,785</u> | <u>385,080</u> | <u>184,820</u> | <u>10,884</u> | <u>771,569</u> |
| Total Cash Disbursements | | | | | |
| Total Receipts Over/(Under) Disbursements | <u>100,729</u> | <u>58,135</u> | <u>17,020</u> | <u>1,231</u> | <u>177,115</u> |
| Other Financing Receipts/(Disbursements): | | | | | |
| Transfers-In | 0 | 25,000 | 0 | 0 | 25,000 |
| Advances-In | 6,738 | 0 | 0 | 0 | 6,738 |
| Transfers-Out | (25,000) | 0 | 0 | 0 | (25,000) |
| Advances-Out | 0 | (6,738) | 0 | 0 | (6,738) |
| Total Other Financing Receipts/(Disbursements) | <u>(18,262)</u> | <u>18,262</u> | <u>0</u> | <u>0</u> | <u>0</u> |
| Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements | | | | | |
| | 82,467 | 76,397 | 17,020 | 1,231 | 177,115 |
| Fund Cash Balances, January 1 (restated, Note 2) | <u>174,758</u> | <u>291,973</u> | <u>0</u> | <u>2,875</u> | <u>469,606</u> |
| Fund Cash Balances, December 31 | <u>\$257,225</u> | <u>\$368,370</u> | <u>\$17,020</u> | <u>\$4,106</u> | <u>\$646,721</u> |
| Reserve for Encumbrances, December 31 | <u>\$2,345</u> | <u>\$8,818</u> | <u>\$0</u> | <u>\$0</u> | <u>\$11,163</u> |

The notes to the financial statements are an integral part of this statement.

**AMHERST TOWNSHIP
 COMBINED STATEMENT OF CASH RECEIPTS, CASH DISBURSEMENTS, AND
 CHANGES IN FUND CASH BALANCES
 ALL GOVERNMENTAL AND FIDUCIARY FUND TYPES
 FOR THE YEAR ENDED DECEMBER 31, 1998**

| | <u>Governmental Fund Types</u> | | <u>Fiduciary Fund</u> | <u>Totals (Memorandum Only)</u> |
|---|--------------------------------|------------------------|-----------------------|-------------------------------------|
| | <u>General</u> | <u>Special Revenue</u> | <u>Agency</u> | |
| Cash Receipts: | | | | |
| Taxes | \$29,136 | \$287,918 | \$0 | \$317,054 |
| Intergovernmental | 135,056 | 129,082 | 0 | 264,138 |
| Licenses, Permits, and Fees | 19,984 | 400 | 2,875 | 23,259 |
| Earnings on Investments | 1,365 | 0 | 0 | 1,365 |
| Other Revenue | 6,419 | 9,909 | 0 | 16,328 |
| Total Cash Receipts | 191,960 | 427,309 | 2,875 | 622,144 |
| Cash Disbursements: | | | | |
| Current: | | | | |
| General Government | 156,542 | 27,011 | 0 | 183,553 |
| Public Safety | 0 | 56,549 | 0 | 56,549 |
| Public Works | 4,095 | 210,476 | 0 | 214,571 |
| Health | 610 | 12,397 | 0 | 13,007 |
| Conservation - Recreation | 3,472 | 0 | 0 | 3,472 |
| Capital Outlay | 3,539 | 26,004 | 0 | 29,543 |
| Total Cash Disbursements | 168,258 | 332,437 | 0 | 500,695 |
| Total Receipts Over/(Under) Disbursements | 23,702 | 94,872 | 2,875 | 121,449 |
| Other Financing Receipts/(Disbursements): | | | | |
| Advances-In | 0 | 6,738 | 0 | 6,738 |
| Advances-Out | (6,738) | 0 | 0 | (6,738) |
| Total Other Financing Receipts/(Disbursements) | (6,738) | 6,738 | 0 | 0 |
| Excess of Cash Receipts and Other Financing Receipts Over/(Under) Cash Disbursements and Other Financing Disbursements | 16,964 | 101,610 | 2,875 | 121,449 |
| Fund Cash Balances, January 1 | 144,873 | 203,284 | 0 | 348,157 |
| Fund Cash Balances, December 31 | \$161,837 | \$304,894 | \$2,875 | \$469,606 |
| Reserve for Encumbrances, December 31 | \$4,253 | \$8,976 | \$0 | \$13,229 |

The notes to the financial statements are an integral part of this statement.

**AMHERST TOWNSHIP
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

A. Description of the Entity

Amherst Township, Lorain County, (Township) is a body corporate and politic established to exercise the rights and privileges conveyed to it by the constitution and laws of the State of Ohio. The Township is directed by a publicly-elected three-member Board of Trustees. The Township provides general governmental services, including road and bridge maintenance, cemetery maintenance, fire protection and emergency medical services.

The Township contracts with the Village of South Amherst and the City of Amherst to provide fire protection services. The Township is a member of the Sandstone Joint Ambulance District which contracts with Norwalk Area Health Services to provide ambulance services. The Township maintains and operates two cemeteries; Middle Ridge and Kendiegh.

The Township's management believes these financial statements present all activities for which the Township is financially accountable.

B. Basis of Accounting

These financial statements follow the basis of accounting prescribed or permitted by the Auditor of State, which is similar to the cash receipts and disbursements basis of accounting. Receipts are recognized when received in cash rather than when earned, and disbursements are recognized when paid rather than when a liability is incurred. Budgetary presentations report budgetary expenditures when a commitment is made (i.e., when an encumbrance is approved).

These statements include adequate disclosure of material matters, as prescribed or permitted by the Auditor of State.

C. Cash and Investments

Certificates of deposit are valued at cost.

D. Fund Accounting

The Township uses fund accounting to segregate cash and investments that are restricted as to use. The Township classifies its funds into the following types:

1. General Fund

The General Fund is the general operating fund of the Township. It is used to account for all financial resources except those required to be accounted for in another fund.

2. Special Revenue Funds

These funds are used to account for proceeds from specific sources (other than from trusts or for capital projects) that are restricted to expenditure for specific purposes. The Township had the following significant Special Revenue Funds:

AMHERST TOWNSHIP
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

D. Fund Accounting (Continued)

2. Special Revenue Funds (Continued)

Road and Bridge Fund - This fund receives property tax money for constructing, maintaining and repairing Township roads and bridges.

Fire District Fund - This fund receives property tax money to pay for fire services provided by outside sources.

3. Capital Project Funds

These funds are used to account for receipts that are restricted for the acquisition or construction of major capital projects (except those financed through enterprise or trust funds). The Township had the following significant Capital Project Funds.

Public Works Commission Project Phase I - The Township received a grant from the State of Ohio to complete road safety work at the intersection of Oberlin and Middle Ridge Roads.

Public Works Commission Project Phase II - The Township received a grant from the State of Ohio to complete additional road safety work on Oberlin Road from State Route 113 to Middle Ridge Road.

4. Fiduciary Funds (Trust and Agency Funds)

These funds are used to account for resources restricted by legally binding trust agreements and funds for which the Township is acting in an agency capacity. The Township had the following significant Agency Fund:

Commercial Building Permit Fund - This fund is used to account for building inspection fees collected by the Township through a contracted commercial building inspector. The majority of the monies are returned to the building inspector and/or his associates with a small portion being credited to the General Fund of the Township.

E. Budgetary Process

The Ohio Revised Code requires that each fund (except certain agency funds) be budgeted annually.

1. Appropriations

Budgetary expenditures (that is, disbursements and encumbrances) may not exceed appropriations at the fund, function or object level of control in 1998 or the fund level in 1999 and appropriations may not exceed estimated resources. The Board of Trustees must annually approve appropriation measures and subsequent amendments. The County Budget Commission must also approve the annual appropriation measure. Unencumbered appropriations lapse at year end.

**AMHERST TOWNSHIP
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)**

1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

E. Budgetary Process (Continued)

2. Estimated Resources

Estimated resources include estimates of cash to be received (budgeted receipts) plus cash as of January 1. The County Budget Commission must also approve estimated resources.

3. Encumbrances

The Ohio Revised Code requires the Township to reserve (encumber) appropriations when individual commitments are made. Encumbrances outstanding at year end are carried over, and are not re-appropriated in the subsequent year. The Township did not encumber all commitments required by Ohio law.

A summary of 1999 and 1998 budgetary activity appears in Note 4.

F. Property, Plant and Equipment

Acquisitions of property, plant and equipment are recorded as disbursements when paid. These items are not reflected as assets on the accompanying financial statements.

G. Unpaid Vacation and Sick Leave

Employees are entitled to cash payments for unused vacation, sick leave and compensatory time in certain circumstances, such as upon leaving employment. Unpaid vacation, sick leave and compensatory time are not reflected as liabilities under the basis of accounting used by the Township.

2. RESTATEMENT OF FUND BALANCE

As of January 1, 1999, the Township reclassified revenue and related expenditures related to the Lorain County General Health District from a Special Revenue Fund to the General Fund. This reclassification resulted in an increase in the General Fund balance of \$12,921 and a corresponding decrease in the Special Revenue fund balance.

3. CASH AND INVESTMENTS

The Township maintains a cash and investments pool used by all funds. The Ohio Revised Code prescribes allowable deposits and investments. The carrying amount of cash and investments at December 31 was as follows:

| | <u>1999</u> | <u>1998</u> |
|-------------------------|-------------|-------------|
| Demand deposits | \$616,721 | \$439,606 |
| Certificates of deposit | 30,000 | 30,000 |
| Total deposits | 646,721 | 469,606 |

Deposits: Deposits are either insured by the Federal Depository Insurance Corporation or collateralized by the financial institution's public entity deposit pool.

The Township had no investments for the years ended December 31, 1998 and 1999.

AMHERST TOWNSHIP
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)

4. BUDGETARY ACTIVITY

Budgetary activity for the years ending December 31, 1999 and December 31, 1998 follows:

| 1999 Budgeted vs. Actual Receipts | | | |
|-----------------------------------|----------------------|--------------------|-------------------|
| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
| General | \$256,643 | \$291,514 | \$34,871 |
| Special Revenue | 751,857 | 468,215 | (283,642) |
| Capital Projects | 0 | 201,840 | 201,840 |
| Total | <u>\$1,008,500</u> | <u>\$961,569</u> | <u>(\$46,931)</u> |

| 1999 Budgeted vs. Actual Budgetary Basis Expenditures | | | |
|---|----------------------------|---------------------------|------------------|
| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
| General | \$400,315 | \$218,130 | \$182,185 |
| Special Revenue | 755,309 | 400,636 | 354,673 |
| Capital Projects | 201,840 | 184,820 | 17,020 |
| Total | <u>\$1,357,464</u> | <u>\$803,586</u> | <u>\$553,878</u> |

| 1998 Budgeted vs. Actual Receipts | | | |
|-----------------------------------|----------------------|--------------------|--------------------|
| Fund Type | Budgeted Receipts | Actual Receipts | Variance |
| General | \$364,069 | \$191,960 | (\$172,109) |
| Special Revenue | 585,080 | 427,309 | (157,771) |
| Total | <u>\$949,149</u> | <u>\$619,269</u> | <u>(\$329,880)</u> |

| 1998 Budgeted vs. Actual Budgetary Basis Expenditures | | | |
|---|----------------------------|---------------------------|------------------|
| Fund Type | Appropriation Authority | Budgetary Expenditures | Variance |
| General | \$508,942 | \$172,511 | \$336,431 |
| Special Revenue | 788,364 | 341,413 | 446,951 |
| Total | <u>\$1,297,306</u> | <u>\$513,924</u> | <u>\$783,382</u> |

During both 1998 and 1999 calendar years, the Township did not encumber all commitments required by Ohio law. This was determined to be a material violation of Ohio Rev. Code Section 5705.41(D).

AMHERST TOWNSHIP
NOTES TO THE FINANCIAL STATEMENTS
DECEMBER 31, 1999 AND 1998
(Continued)

5. PROPERTY TAX

Real property taxes become a lien on January 1 preceding the October 1 date for which rates are adopted by Board of Trustees. The Ohio Board of Tax Equalization adjusts these rates for inflation. Property taxes are also reduced for applicable homestead and rollback deductions. Homestead and rollback amounts are then paid by the State of Ohio, and are reflected in the accompanying financial statements as Intergovernmental Receipts. Tax payments are due to the Lorain County Treasurer by December 31. If the property owner elects to make semiannual payment, the first half is due December 31. The second half payment is due the following June 20.

Public Utilities are also taxed on personal and real property located within the Township.

Tangible personal property tax is assessed by the property owners, who must file a list of such property with Lorain County by each April 30.

Lorain County is responsible for assessing property, and for billing, collecting, and distributing all property taxes on behalf of the Township.

6. CAPITAL LEASE

During 1997, the Township entered into a lease agreement for a truck for the Road Department. As of December 31, 1999 a balance of \$ 18,458 existed and remains an obligation of the Township.

7. RETIREMENT SYSTEM

Township employees belong to the Public Employees Retirement System (PERS) of Ohio, a cost-sharing, multiple-employer plan. This plan provides retirement benefits, including post-retirement healthcare, and survivor and disability benefits to participants as prescribed by the Ohio Revised Code.

Contribution rates are also prescribed by the Ohio Revised Code. For 1999 and 1998, members of PERS contributed 8.5% of their gross salaries. The Township contributed an amount equal to 13.55% of participants' gross salaries. The Township has paid all contributions required through December 31, 1999.

8. RISK MANAGEMENT

The Township is a member of the Ohio Township Association Risk Management Authority (OTARMA) insurance purchasing pool. OTARMA assumes the risk of loss (risk transfers) up to the limits of the Township's policy. OTARMA may assess supplemental premiums. The following risks are covered by OTARMA :

- General liability and casualty
- Public official's liability
- Vehicle

The Township also provides health insurance and dental and vision coverage to full-time employees through private carriers.

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REPORT ON COMPLIANCE AND ON INTERNAL CONTROL REQUIRED BY GOVERNMENT AUDITING STANDARDS

Amherst Township
Lorain County
7530 Oberlin Road
Elyria, Ohio 44035

To the Board of Trustees:

We have audited the financial statements of Amherst Township, Lorain County, Ohio, (Township) as of and for the years ended December 31, 1999 and December 31, 1998, and have issued our report thereon dated May 5, 2000 in which we noted the Township reclassified revenue and related expenditures related to the Lorain County General Health District from a Special Revenue Fund to the General Fund. We conducted our audits in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Compliance

As part of obtaining reasonable assurance about whether the Township's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audits and, accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards* which is described in the accompanying Schedule of Findings as item 1999-40847-001. We also noted certain immaterial instances of noncompliance that we have reported to management of the Township in a separate letter dated May 5, 2000.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered Township's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted other matters involving the internal control over financial reporting that do not require inclusion in this report, that we have reported to management of the Township in a separate letter dated May 5, 2000.

Amherst Township
Lorain County
Report on Compliance and on Internal Control Required by
Government Auditing Standards
Page 2

This report is intended for the information and use of management and the Board of Trustees, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is fluid and cursive, with a large loop at the end.

Jim Petro
Auditor of State

May 5, 2000

**AMHERST TOWNSHIP
SCHEDULE OF FINDINGS
DECEMBER 31, 1999 AND 1998**

| |
|--|
| FINDINGS RELATED TO THE FINANCIAL STATEMENTS REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS |
|--|

| | |
|----------------|--------------------|
| Finding Number | 1999 - 40847 - 001 |
|----------------|--------------------|

Ohio Rev. Code Section 5705.41 (D), provides that no subdivision or taxing authority shall make any contract or give any order involving the expenditure of money unless there is attached thereto a certificate of the fiscal officer certifying that the amount required for the order or contract has been lawfully appropriated and is in the treasury or in the process of collection to the credit of an appropriate fund free from any previous encumbrances.

The following exceptions to this basic requirement are provided by statute:

Then and Now Certificate: This exception provides that, if the fiscal officer can certify that both at the time that the contract or order was made and at the time that he is completing his certification, sufficient funds were available or in the process of collection, to the credit of a proper fund, properly appropriated and free from any previous encumbrance, the taxing authority can authorize the drawing of a warrant. The taxing authority has 30 days from the receipt of such certificate to approve payment by resolution or ordinance. If approval is not made within 30 days, there is no legal liability on the part of the subdivision or taxing district.

Amounts of less than \$1,000, may be paid by the fiscal officer without such affirmation of the taxing authority upon completion of the "then and now" certificate, provided that the expenditure is otherwise lawful. This does not eliminate any otherwise applicable requirement for approval of expenditures by the taxing authority.

In 1999 and 1998, for 65% of the disbursements we tested, the certificate of the fiscal officer was prepared after the invoice was received and a "Then and Now Certificate" was not issued. Further, in 1998 we noted seven instances where the Township gave an order involving the expenditure of money and the required certificate was not executed by the Clerk.

This weakness allowed goods and services to be ordered and received without proper approval. Further, this weakness may allow goods or services to be ordered and received without having adequate monies and/or appropriations.

We recommend the Township Clerk prepare and certify purchase orders prior to the ordering of any goods and/or services and the subsequent receipt of any invoice(s).



STATE OF OHIO
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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AMHERST TOWNSHIP

LORAIN COUNTY

CLERK'S CERTIFICATION

This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.

Susan Babbitt

CLERK OF THE BUREAU

**CERTIFIED
JUNE 20, 2000**